HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska July 2nd, 2012

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on the 2nd, day of July, 2012 commencing at 1:00 p.m. CT. Present were Chairman Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, and County Assessor Judy McDonald. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News, the designated method of giving notice. Notice of this meeting was given to the Chairman and all members of the Board. Availability of the agenda was communicated in the advance notice and in the notice to the Chairman and the Board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the June 4th, 2012 meeting minutes and the July 2nd, 2012 agenda. Member Nichols seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Assessor Judy McDonald was sworn.

Assessor McDonald offered Exhibit #1, Hitchcock County Assessor's letter of July 2012 which listed the following documents relating to all 2012 protests: Copy of certification of completion of the revision of the assessment roll; Copy of the average levels of assessment of residential, commercial and agricultural properties; Copy of notice to taxpayer upon filing property valuation protest; Copy of Agland Manual as prescribed by PAD; Copies of the Nebraska Assessor's Manuals and any current updates, and the Marshall & Swift Cost Manuals for Residential and Commercial; Copy of current depreciation tables obtained using qualified Sales Data; Copy of Rules and Regulations #40 and #50 as prescribed by PAD; Copy of State Statutes 77-1501 to 77-1515 Equalization by County Board; Copy of Geo Codes for Hitchcock County with Sales Ratios for Tax Year 2012; Copy of Statutes 77-1371 Comparable sales, use guidelines; Copy of Nebraska Department of Revenue Soil Symbols-Land Valuation Groups; Copy of Current Land Valuation Group prices; Copy of County Board of Equalization Handbook; Copy of 2012 Reports and Opinions of the Property Tax Administrator.

Clerk Pollmann offered Exhibit #2, copies of letters sent to each protestant providing advance notice of hearing date and time.

Chairman McDonald acknowledged receipt of Exhibit #1 and Exhibit #2.

All proceedings were tape recorded.

The following property valuation protests were read, discussed and reviewed. Each protestant present and wishing to give testimony and/or evidence was sworn by Clerk Pollmann. The nine digit number following each name represents the Assessor's property identification number.

- #12-1 Dennis M. and Linda L. Saint #440044553 Present
- #12-2 Mike & Lorie Abbey #44001843 Present
- #12-3 Henry & Alberta Tagtmeyer #440052386 Not present
- #12-4 Gary Ginther #440051584 Present
- #12-5 Wayne L. Dodot #440007836 Present
- #12-6 Alva L. VanVleet & Dessie W. Lewis/Hurd #440005426 Present
- #12-7 Phyllis A. Daugherty #440008247 Present

- #12-8 Joseph Lee Hoak #440007143 Not present
- #12-9 Joseph Lee Hoak #440007135 Not present
- #12-10 Randall Berry #440006457 Present
- #12-11 Randall Berry #440029368 Present
- #12-12 Kristine E. Earnest #4400009391 Present
- #12-13 George Paul Angermeir #440010160 Not Present
- #12-14 Betty Carey (Lisa J. Kisinger POA) #440013836 Lisa Kisinger present
- #12-15 Sandra Titus #440015731 Present via phone conference
- #12-16 Bernice Hosier #440016045 Not present
- #12-17 Carl K. & Kathryn R. Wilkinson #440002842 Not present, requested continuance to 7-16-12
- #12-18 Marlene Bedore (Elaine Bedore Life Estate) #440001595 Marlene Bedore present
- #12-19 Marlene Bedore #440001420 Present
- #12-20 Starla Ott #440016003 Not present
- #12-21 Benny L. Hidy #440030986 Present
- #12-22 Robert H. & Patricia O. Hrnchir #440036690 Not present
- #12-23 Robert H. & David R. Hrnchir #440036488 Not present
- #12-24 Robert J. & David R. Hrnchir #440036445 Not present

Member Nichols moved to approve change of assessed value and to direct Assessor to place the same on the current year's assessment role on real property parcel numbers #440011416, #440024986, #440015545, #440008719, #440008720, #440024536, #440011418, #440045649, #440043654, #440072840, #440042909, #440019559, #440043964, #440017289, #440043084, #440043085, #440005469, #440010322, #440011043. The motion was seconded by McDonald and after consideration, the following members voted in favor of said motion. Wertz, McDonald, and Nichols. Motion carried.

The board took each protest listed under advisement and each protestant present was informed that they would receive a copy of the board's decision and were advised of the appeal option.

Member Nichols moved to recess Board of Equalization at 3:45 p.m. this date and to reconvene Monday, July 16th, 2012 at 1:15 p.m. Member McDonald seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Wertz and Nichols. Motion carried.

ATTEST:	Scott McDonald, Chairman
Margaret M. Pollmann, Hitchcock Co. Clerk	SEAL